

Changes included in Publication 4164 (Revised), January 27, 2004

The following changes were included in the revised Publication 4164, dated January 27, 2004.

Section 1.1, Introducing Modernized e-File (MeF). Reworded the last paragraph regarding publication updates and revisions to read: “This publication and its updates or revisions are available at www.irs.gov. Change pages, outlining the extent of an update/revision, will be posted on our website and communicated to the stakeholders.

Section 1.3, Highlights for Tax Year 2003.

- a) Added the Received Date Chart for Exempt Organization returns.
- b) Changed the release 1 date to February 6, 2004 in the first paragraph following the Received Date Chart for Exempt Organization returns.
- c) Updated the Accepted Forms and Schedules for Forms 1120/1120S table.
- d) Changed the Release 1 date to February 6, 2004 in the paragraph titled “Exempt Organizations”.

Section 1.4, Exclusions to Electronic Filing. Revised the wording for some of the bullets listed under “For Forms 1120/1120S”.

Section 2.1.6, 1120/1120S Attachments. Changed the second paragraph to include: “**For updates to this list check** <http://www.irs.gov/taxpros/providers/article/0,,id=97626,00.html> .”

Section 2.1.6, 1120/1120S Attachments, Binary Attachments. Added a new paragraph:

“Special instructions for scanned Form 8453:

From February – July 2004, each scanned Form 8453 attached to a MeF tax return must be 3.0 MB or less.”

Section 3.2.1, Applying to Submit Returns Through the Internet, Application. Changed the wording in the last paragraph to include the actual link: “To obtain additional information regarding the e-services Registration and Online *e-file* Application processes, go to <http://www.irs.gov/taxpros/article/0,,id=109646,00.html> .”

Section 4.1, Business Rules (Categories/Severity), second paragraph. Included the link for the business rules for the 990X/1120-POL/8868 returns “<http://www.irs.gov/charities/article/0,,id=105955,00.html>”.

Section 4.2, Transmission Validation Business Rules, Rule Number T0000-008. Added the following text to this rule: “An error acknowledgement in XML format will be generated by EMS.”

Section 4.2, Validating Transmission File. Added webpage links for the 1120/1120S and the 990x/1120-POL/8868 business rules and the statement “Check for the latest updates!” to each business rules table.

Section 5.3.2, Retrieving an Acknowledgement File. Added Figure 5.9 (screen shot) for ETIN Mailbox.

Section 6.1, Electronic Funds Withdrawal. Updated business rules FPYMT-008 and 009 to read:

FPYMT-008	“Payment Amount” in the IRS Payment Record must equal the amount on Form 8868, Part I Line 3c, “Balance Due”.	Incorrect Data	Reject	8868
FPYMT-009	“Payment Amount” in the IRS Payment Record must not be greater than Form 1120-POL, Line 24.	Incorrect Data	Reject	1120 POL

Section 7.1, Practitioner PIN Option, 2) Practitioner PIN. Changed the second paragraph to read:

“The taxpayer must decide whether they want to enter their own PIN or whether they authorize the ERO to enter the PIN they choose as their signature. This authorization is made on Forms 8879-C for 1120, 8879-S for 1120S and 8879-EO for Exempt Organizations. Pdf files of these forms can be downloaded from the irs.gov website as follows:

Form 8879-C <http://www.irs.gov/pub/irs-fill/f8879c.pdf>

Form 8879-S <http://www.irs.gov/pub/irs-fill/f8879s.pdf>

Form 8879-EO **This form is under construction. Stakeholders will be notified of its availability as soon as possible.”**

Section 7.1, Practitioner PIN Option, 2) Practitioner PIN, table on last page of this section. Changed the wording of Rule Number R0000-029 to read:

“If the signature option "Binary Attachment 8453 Signature Document" is selected (the element "SignatureOption" in the Return Header has a value of "Binary Attachment 8453 Signature Document"), then a binary attachment with title "8453 Signature Document" must be present ('Content-Description' MIME Header of the binary attachment must have the value "8453 Signature Document").”

Section 7.2, Scanned Form 8453 Option, first paragraph. Added the following sentence: “From February – July 2004, the scanned Form 8453 attached must be 3.0 MB or less.”

Section 8.1, Jurat/Disclosure Guidelines, paragraph 2. Added “or exempt organization” to read: “In all instances, the appropriate jurat/disclosure text must be provided to the officer of the corporation or exempt organization prior to the presentation of fields used to enter signature(s) (e.g. PIN).”

Section 8.1, Jurat/Disclosure Guidelines, paragraph 4, first sentence. Added “or exempt organization” to read: “Software products intended for use by tax professionals may also provide functionality to print a graphic equivalent of the jurat/disclosure statements for the officer of the corporation or exempt organization to sign as an alternative to viewing and signing the statement on the input screen.”

Section 8.2. Added Jurat Language Text Selections (Perjury Statement, Consent to Disclosure, Electronic Funds Withdrawal Consent, and Officer’s Signature) for the 1120/1120S and the 990X/1120-POL.

Exhibit 3, Standard Postal Service State Abbreviations and ZIP Codes for U.S. Possessions. Replaced the exhibit with the latest version and also on page 2 of the exhibit, changed the wording under the table of U.S. Possessions to read:

“Form 1120 and 1120S returns with addresses in the American Possessions are considered to have domestic addresses for processing purposes. The corporate return **filer** address (1120/1120S) must contain a state abbreviation to be treated as (and processed in Philadelphia) an American Possession.

Note: Returns with the filer address in any of the US Possessions will not be accepted in Rel 1.”

Exhibit 4, District Office Codes table. Replaced with its latest version.

Exhibit 5, Foreign Country Codes table. Replaced with its latest version.

Exhibit 6, Forms and Attachments Listing, 1120/1120S. Replaced with its latest version.

Appendix A, Composing the Transmission File and Return Data for the Modernized e-File System – An Overview. Corrected the format (fonts and margins) throughout the appendix.